



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

NOVEMBER 1J, 2010

## B&O Credit for Candy Manufacturers Repealed

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**Background** The 2010 legislative session provided a business and occupation (B&O) tax credit for candy manufacturers, based on their full time employment positions. The credit first became available on returns due after July 31, 2010, for employment positions that had been maintained for a 12 consecutive month period beginning August 1, 2009. Second Engrossed Substitute Senate Bill (2ESSB) 6143 (Chapter 23, Laws of 2010, 1<sup>st</sup> Special Session)

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**Credit Repealed** Initiative 1107 was approved by voters on November 2, 2010. As a result, the credit will no longer be available effective December 2, 2010.

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**Using Existing Credits** Candy Manufacturers must notify the Department of Revenue of their intent to use the credit by completing a worksheet and returning it to the Department. Worksheets must be postmarked no later than December 1, 2010. Credits requested after that date will not be granted. The worksheet is available at: <http://dor.wa.gov/content/GetAFormOrPublication/>

Claimed credits may be used on E-filed excise tax returns through the end of 2010. This includes the December, Quarter 4, and Annual 2010 returns which are due in January 2011. Positions filled after December 1, 2009 do not qualify for a credit because the position must be maintained continuously for 12 months to qualify.

Please refer to our prior special notice entitled "[Employee B&O Credit for Candy Manufacturers](#)" for a full description of the credit.

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**Annual Survey No Longer Required** Under the provisions of the repealed statute, businesses claiming this credit were required to file an Annual Survey with the Department of Revenue by April 30 of the year following the year in which the business claimed the credit. With the repeal of the statute, businesses taking advantage of this credit are no longer required to file the Survey.

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**For More Information** Visit our website at: [dor.wa.gov](http://dor.wa.gov), or contact our Telephone Information Center at 800-647-7706.

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P.O. Box 47478 | Olympia, Washington 98504-7478 | 1-800-647-7706 | <http://dor.wa.gov>

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## Candy Manufacturer Employee B&O Credit Claim Worksheet

In order to preserve your right to claim this credit, you must return this worksheet to the Department of Revenue with a postmark date no later than December 1, 2010.

**Mail your completed worksheet to:**

Taxpayer Account Administration  
Attn: Special Credits & Assessments Team  
PO Box 47476  
Olympia, WA 98504-7476

Tax Registration Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Tax Reporting Period \_\_\_\_\_

Business Name \_\_\_\_\_ Phone Number (\_\_\_\_) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

### **Instructions**

- Line 1: Enter total number of qualified Washington employees that have been continuously employed for 12 months.
- Line 2: Enter total credit calculated (line 1 multiplied by \$1,000).
- Line 3: Enter amount of credit previously taken.
- Line 4: Enter available credit remaining (line 2 minus line 3).

### **Calculation of Credit**

1. Total number of qualified Washington employees that have been continuously employed for 12 months ..... \_\_\_\_\_
2. Total credit calculated (line 1 multiplied by \$1,000) .....\$ \_\_\_\_\_
3. Amount of credit taken on previous returns .....\$ \_\_\_\_\_
4. Available credit remaining (line 2 minus line 3).....\$ \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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